

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: June 7, 2006

A meeting of the Georgia State Board of Accountancy was held on Wednesday, June 7, 2006, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

Michael W. Skinner, CPA and Chairman
E. J. Maddocks, CPA and Vice Chairman
W. Carter Bates, III, Consumer Member
C. Ben Hill, CPA
J. Sam Johnson, CPA
Grace M. Lopez-Williams, CPA
T. Farrell Nichols, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Annie Ruth Parks, Applications Specialist
Marie S. Urquhart, Board Secretary
Wakendra C. Stenson, Board Secretary
Kendrick Vickers, Administrative Support
Mark Grant, Enforcement Section
Sonya Williams, Legal Section
Wanda Goodson, Georgia Association of Public Accountants (GAPA)

Chairman Skinner established a quorum was present at 9:35 a.m. and called the meeting to order.

Mr. Bates made a motion to approve the minutes of the April 26, 2006 meeting. Mr. Maddocks seconded the motion. The motion carried unanimously.

Mr. Johnson made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Maddocks seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Maddocks made a motion to **approve** the following licensure applications that met certification requirements. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

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Name	Licensing Method	License No.
Yeokyung G. Ahn	Examination	CPA025334
Michael Patrick Ames	Examination	CPA025335
Milan Andrin	Examination	CPA025336
Kelly S. Beck	Examination	CPA025337
William David Bennett	Examination	CPA025338
Mandy Labrato Blocker	Examination	CPA025339
Vickie B. Blumenthal	Examination	CPA025340
Robert Alan Brannon	Examination	CPA025341
Priyanka Chaudhry	Examination	CPA025342
Brian E. Duke	Examination	CPA025343
Lanier Wesley Dunn	Examination	CPA025344
Adam Alden Elliott	Examination	CPA025345
Raygan Jerad Evans	Examination	CPA025346
Robert Michael Fields II	Examination	CPA025347
Thomas Greenlee Flanagin, Jr.	Examination	CPA025348
Raymond Joseph John Goodreau	Examination	CPA025349
Mary Beverly Gregory	Examination	CPA025350
Thomas Alan Gregory	Examination	CPA025351
Alicia Evelyn Heard	Examination	CPA025352
Shane Lee Hester	Examination	CPA025353
Shana Sydney Hirsch	Examination	CPA025354
Yuk Kwok	Examination	CPA025355
Sharon Lu	Examination	CPA025356
Kent Rodney Mathis	Examination	CPA025357
Kenneth Andrew Mindt	Examination	CPA025358
Stacey Ann Nickens	Examination	CPA025359
Heolik Ooi	Examination	CPA025360
Charles Kim DePriest	Examination	CPA025361
Brandi Camron Pajot	Examination	CPA025362
Erik Fred Koenig	Examination	CPA025363
Jason Li	Examination	CPA025364
Bhupendra Ambalal Patel	Examination	CPA025365
Heidi Allen Pearson	Examination	CPA025366
Yong Peng	Examination	CPA025367
Derek Wendell Pitts	Examination	CPA025368
Adah Roberts	Examination	CPA025369
Robert Gerhard Schuchmann	Examination	CPA025370
Marnie M. Singell	Examination	CPA025371
Laura M. Thigpen	Examination	CPA025372
Adrienne Annice White	Examination	CPA025373
Joyce Collins Wilkerson	Examination	CPA025374
Jenny Lijuan Wu	Examination	CPA025375

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Lin Xiao	Examination	CPA025376
Fei Ye	Examination	CPA025377
Lihong Ying	Examination	CPA025378
Cheri Lynn Young	Examination	CPA025379
Hao Zhou	Examination	CPA025380
Hakeem Ayodele Adesanya	Reciprocity	CPA025381
David Brannon Baggett	Reciprocity	CPA025382
Beau Barrett Bradley	Reciprocity	CPA025383
Robert Lawrence Braico	Reciprocity	CPA025384
Bernita Renee Campbell	Reciprocity	CPA025385
Cheryl L. Cobb	Reciprocity	CPA025386
Angela Michelle Cross	Reciprocity	CPA025387
Charlotte Taylor D'Amico	Reciprocity	CPA025388
Anna Jill Davis	Reciprocity	CPA025389
James Michael Delano	Reciprocity	CPA025390
Kellie A. Elwell	Reciprocity	CPA025391
Juan David Isaza	Reciprocity	CPA025392
Shinichi Kusanagi	Reciprocity	CPA025393
Lloyd Russell Lane	Reciprocity	CPA025394
Debra J. Lee	Reciprocity	CPA025395
Lubing Bian	Reciprocity	CPA025396
Patrick Keel Lindsey	Reciprocity	CPA025397
Randall Christopher Martinez	Reciprocity	CPA025398
Cheryl Trahan Metrejean	Reciprocity	CPA025399
Kevin J. Morrison	Reciprocity	CPA025400
Pambu Claude Mwanda	Reciprocity	CPA025401
Dong K. Noh	Reciprocity	CPA025402
Melissa Kathryn Orme	Reciprocity	CPA025403
Carlos John Reynoso	Reciprocity	CPA025404
David E. Rossi	Reciprocity	CPA025405
Lisa Michelle Shackelford	Reciprocity	CPA025406
Philip Charles Shenkman	Reciprocity	CPA025407
William Thomas Uniack	Reciprocity	CPA025408
Peter Jacob Vasell	Reciprocity	CPA025409
Rory James Waide	Reciprocity	CPA025410
Alan David Westheimer	Reciprocity	CPA025411
Christopher Alan Wiseman	Reciprocity	CPA025412
Margaret Green Young	Reciprocity	CPA025413

CPA Examination Candidates – 2005

The Board reviewed information regarding several CPA Examination Candidates for 2005.

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The following examination candidate requested an extension on the BEC section of the CPA Examination and provided additional information for the Board's consideration:

Hassan Saudin: After considering information provided, Mr. Maddocks made a motion to **disapprove** his request for an extension of time on the BEC section of the CPA Examination. Mr. Nichols seconded the motion. The motion carried unanimously.

The following applicants appeared before the Board requesting reinstatement of licensure:

Douglas K. Brockelbank: After considering information provided concerning insufficient hours for reinstatement of individual license, Mr. Maddocks made a motion to **approve** the reinstatement application for licensure with 100 hours of continuing professional education and an extension until June 30, 2006, for completion of the additional reinstatement hours. Mr. Bates seconded the motion. The motion carried unanimously.

Terry William Kizzar: After considering information provided concerning insufficient hours for reinstatement of individual license, Mr. Maddocks made a motion to **approve** the reinstatement application for licensure with 100 hours of continuing professional education and an extension until June 30, 2006, for completion of the additional reinstatement hours. Mr. Bates seconded the motion. The motion carried unanimously.

Written Requests for Reinstatement of Licensure:

Donald Augustus Berry: After reviewing an application for reinstatement, Mr. Bates made a motion to **approve** his application for reinstatement. Mr. Nichols seconded the motion. The motion carried unanimously.

Debra A. Vaughn: After reviewing an application for reinstatement, Mr. Maddocks made a motion to **approve** her application for reinstatement with 40 hours of continuing professional education with 16 of the hours in auditing and accounting, and an extension until August 31, 2006, for completion of the additional hours of continuing professional education required for reinstatement. Mr. Johnson seconded the motion. The motion carried unanimously.

Written Requests for Waiver of Reinstatement Fee:

E. Cary Cook: After reviewing a request for a waiver of the reinstatement fee, Mr. Bates made a motion to **disapprove** his request for waiver. Mr. Johnson seconded the motion. The motion carried unanimously.

Written Requests – Renewals:

Convictions: The Board reviewed documents relating to applications for renewal from two (2) licensees who answered “yes” to the conviction/sanction question.

DR: Mr. Bates made a motion to **disapprove** the licensee for renewal and proceed with disciplinary action. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

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SS: Mr. Nichols made a motion to **approve** the licensee for renewal with disciplinary action. Mr. Hill seconded the motion. The motion carried unanimously.

Continuing Professional Educational (CPE) Requests:

Stacey Holland Dille: After reviewing a request for the acceptance of CPE hours that were completed in 2006 for renewal year ending December 31, 2005, Mr. Johnson made a motion to **approve** the hours submitted as having been completed in a timely manner. The 60 hours completed in 2006 cannot be used for renewal year ending December 31, 2007. Mr. Maddocks seconded the motion. The motion carried unanimously.

John Mark Hankins: After reviewing a request for the acceptance of CPE hours that were completed in 2006 for renewal year ending December 31, 2005, Mr. Johnson made a motion to **approve** the hours submitted as having been completed in a timely manner. The 64 hours in auditing and accounting completed in 2006 cannot be used for renewal year ending December 31, 2007. Mr. Maddocks seconded the motion. The motion carried unanimously.

Lee E. Pettis: After reviewing a request for the acceptance of CPE hours that were completed in 2006 for the renewal year ending December 31, 2005, Mr. Johnson made a motion to **approve** the hours submitted as having been completed in a timely manner. The hours completed in 2006 cannot be used for renewal year ending December 31, 2007. Mr. Maddocks seconded the motion. The motion carried unanimously.

Michael Val Hietter: After reviewing a request for the acceptance of CPE hours submitted in 2006, for the renewal year ending December 31, 2005, Mr. Johnson made a motion to **approve** the hours submitted and to reiterate Board Rule 20-11-.02(1) which states that a minimum of 20 of the 80 hours requirement shall have been earned in each year. The hours completed in 2006 cannot be used for renewal year ending December 31, 2007. Mr. Maddocks seconded the motion. The motion carried unanimously.

Continuing Professional Educational (CPE) – Requests for extension:

Roscoe H. Mullis: After reviewing a request for an extension to complete 13 additional hours of CPE for renewal year ending December 31, 2005, Mr. Maddocks made a motion to **approve** the request for an extension until September 30, 2006, to complete the 13 additional hours for renewal year ending December 31, 2005. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Continuing Professional Educational (CPE) Audit Report:

The Board reviewed and approved the Audit Report.

Renewal Year Audit Data:

The Board reviewed information regarding the December 31, 2005 renewal year audit.

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Firm Renewal Requests:

Birdsong & Associates, LLC: After reviewing a request for an extension to hire licensee employees in order to continue using "& Associates LLC" with the firm name for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until December 31, 2006, for the firm to hire additional licensee employees who hold live permits to practice in the State of Georgia. Mr. Bates seconded the motion. The motion carried unanimously.

Citadel CPA Services, P.C.: After reviewing a request for waiver of the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **disapprove** the request for a waiver and **approve** an extension until December 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

C. Andrew Ludwick, CPA, P.C.: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until September 30, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

Gayle R. Andrus, P.C.: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until August 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

Glenn Accounting, CPA, P.C.: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until December 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

Hardy E. Pickering, Jr.: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until December 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

James H. Johnson, CPA, P.C.: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until December 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

Jon R. Langford, CPA, P.C.: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until November 30, 2006, to complete the peer review

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requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

Kim C. McGrath, P.C.: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until October 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

Lanigan & Associates, P.C.: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until December 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

Redding & Freeman CPAs: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until December 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

Rivers & Company, LLC: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until December 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

Sara R. Houdyshell, CPA: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until December 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

Sharon T. Pickett, CPA, P.C.: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until December 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

Vibha Singla, CPA, P.C.: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until December 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

William J. Varalla, CPA: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a

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motion to **approve** an extension until August 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

Grace M. Williams CPA, P.C.: After reviewing a request for an extension to complete the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **approve** an extension until August 31, 2006, to complete the peer review requirements for firm renewal. Mr. Bates seconded the motion. The motion carried unanimously.

Drakeford & Drakeford, LLC: After reviewing a request for waiver of the peer review requirements for the June 30, 2006 renewal of the firm registration, Mr. Nichols made a motion to **disapprove** the request for a waiver and **approve** an extension until June 30, 2006, for submission of additional information for Board consideration. Mr. Bates seconded the motion. The motion carried unanimously.

Written Request – New Firm Application/Waiver of Late Registration Fee:

James E. Tomberlin CPA, P.C.: After reviewing a request for waiver of the late registration fee for firm registration, Mr. Maddocks made a motion to **disapprove** the request. Mr. Hill seconded the motion. The motion carried unanimously.

Investigative Unit:

The Board heard a report from the Investigative Unit.

Enforcement Committee:

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

Mr. Maddocks made a motion to **approve** the following recommendations. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

ACCT01114 – proceed with disciplinary actions

ACCT040009 – close the case

ACCT040024 – proceed with disciplinary actions

ACCT040042 – close the case

ACCT050087 – close the case

ACCT060013 – close the case

ACCT060033 – proceed with disciplinary actions

ACCT060034 – proceed with disciplinary actions

ACCT060063 – close the case

ACCT060064 – close the case

ACCT060065 – close the case

ACCT060066 – close the case

ACCT060072 – close the case

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The Board heard reports from the following staff members:

Chairman Skinner gave a report on behalf of the Board Attorney.

The Executive Director updated the Board on renewals:

Correspondence, Requests, Inquiries and Information Items:

Alan Burnham, P.C.: The Board reviewed correspondence concerning the permissibility of Direct Uninvited Solicitation under Board Rule 20-12-15. The Board advised this was acceptable as long as it is not misleading.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

NASBA/AICPA:

Mr. Maddocks made a motion to nominate Barbara Kitchens for the NASBA William H. Van Rensselaer Award. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

The Board reviewed other various correspondence and information from NASBA that did not require a vote or action.

PCAOB:

The Board reviewed various correspondence and information from PCAOB that did not require a vote or action.

Committee Reports:

The Board reviewed information on “Firm Names” and referred the matter to the Legislative – Rules Committee for a report at a later Board meeting.

The Board discussed enforcement cases involving unregistered firms who were determined to have commenced practice 90 days prior to filing an application for firm registration. Mr. Maddocks made a motion that such firms, must pay the late registration fee in addition to the appropriate registration fee. Mr. Johnson seconded the motion. The motion carried unanimously.

Other Business:

The Board discussed the Financial Disclosure Report.

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There was no further business and the meeting was adjourned at 1:03 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Gwyn H. Ridley
Reviewed by Executive Director

Michael W. Skinner
Chairman

Mollie L. Fleeman
Mollie L. Fleeman
Division Director

These minutes were approved on July 19, 2006

These minutes were signed on July 19, 2006